



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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Executive Director

No. 2009/016

April 1, 2009

TO COUNTY ASSESSORS AND  
COUNTY CLERKS OF THE BOARD:

REFUND FILING PERIODS FOR PROPERTY TAX APPEALS

Effective January 1, 2009, Assembly Bill 2411 (Stats. 2008, ch. 329) amended, among others, Revenue and Taxation Code<sup>1</sup> sections 4836 and 5097 relating to property tax refunds. This letter discusses the changes to the filing period for a claim for refund of property taxes under circumstances where an assessment appeals board (board) reduces an assessment in response to an appeal for a reduction in assessment or equalization of an escape assessment.

Section 5096 provides that property taxes may be refunded under specified circumstances, including those paid on an assessment in excess of the equalized value of a property as determined by an appeals board. However, pursuant to section 5097, a claim for refund must be filed before a property tax refund may be issued.

When filing an application for a reduction in assessment, taxpayers can designate that the application also be considered a claim for refund. If the appeal application is filed and it is not designated as a claim for refund, the taxpayers must file a separate refund claim within the following time periods:

1. Within **six months** after:

- The board makes a final determination;
- The clerk of the board mails a written notice of the board's final determination to the applicant; and
- The written notice to the applicant advises the applicant to file a claim for refund within six months of the date of the board's final determination.

2. Within **one year** of either of the following events:

- After the board makes a final determination and the clerk of the board mails a notice of the board's final determination to the applicant, but the notice does not advise the applicant to file a claim for refund.
- After the expiration of the two-year time period specified in section 1604(c) if the board failed to hear evidence and make a final determination on an application.

<sup>1</sup> All statutory references are to the Revenue and Taxation Code.

April 1, 2009

Questions regarding the refund of taxes should be directed to the Office of the State Controller which has oversight of the functions of county tax collectors and auditors. If you have any questions regarding assessment appeals, please contact our Assessment Services Unit at 916-445-4982.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

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